

For the calendar year 2023 or fiscal year beginning [M,M|D,D|2,0,2,3] and ending [M,M|D,D|Y,Y,Y,Y].

**Partnerships:**

- Complete Form 315-P for each corporate partner of the partnership.
- Provide a copy of this completed form to each corporate partner.
- Keep a copy of each completed Form 315-P for your records.
- Include a copy of each completed Form 315-P with your partnership return.

**Corporate Partners:**

- Use this form to complete your own Form 315.
- Include a copy of this completed form with your return.
- Keep a copy of this form for your records.

**Individual Partners are no longer eligible to claim this credit.**

**NOTE:** If you file your tax return on a calendar year basis but this entity files a return on a fiscal year basis (see above), claim this credit on your tax return for the year in which this entity's fiscal year ends.

**Part 1 Partnership and Corporate Partner Information**

<b>1</b>	(a) Partnership Name	(b) Employer Identification Number (EIN)	
<b>2</b>	(a) Corporate Partner Name	(b) Corporate Partner EIN	(c) Ownership Percentage %

**Part 2 Distribution of the Credit**

<b>3</b>	Enter the partnership credit amount from Form 315, Part 3, line 18 .....	<b>3</b>		00
<b>4</b>	Multiply the amount on line 3 by the corporate partner's ownership percentage shown on line 2(c). Enter the result. This is the corporate partner's portion of the credit.....	<b>4</b>		00

**Corporate Partners:**

The amount reported on line 4 is your portion of this credit. The amount on line 4 should be included on your own Form 315, Part 2, line 15.

**Part 3 Corporate Partner's Share of Excess Depreciation/Amortization and/ or Excess Federal Adjusted Basis**

<b>5</b>	Enter the partnership's excess depreciation/amortization expense and/or excess federal adjusted basis.....	<b>5</b>		00
<b>6</b>	Multiply the amount on line 5 by the corporate partner's ownership percentage shown on line 2(c). Enter the result. This is the corporate partner's portion of the excess federal depreciation or amortization of the property and/or the excess federal adjusted basis of the property. ....	<b>6</b>		00

**Corporate Partners:**

The amount reported on line 6 is your portion of the excess federal depreciation or amortization of the property and/or the excess federal adjusted basis of the property. Include this amount in the calculation of "Other Additions" on your corporate return.